

CAP SUBORDINATE UNIT INSPECTION GUIDE 1 Aug 2002

TAB D-3: FINANCE		
	ITEM	REFERENCE:
1.	Is the unit finance officer appointed in writing? a. Was an audit of unit funds completed when the finance officer changed? b. Were atch 5's guidelines used in conducting the audit? Is there documentation?	CAPR 20-1 Page 27 CAPR 173-1 Para 4a CAPR 173-1 Para 4a
2.	Has a finance committee been established? a. Who serves on the committee? b. What is the purpose of the finance committee? c. Does the finance officer present a complete report of all financial transactions for the preceding year to the finance committee? When was the last report presented?	CAPR 173-1 Para 1a CAPR 173-1 Para 1a CAPR 173-1 Para 2a CAPR 173-1 Para 2c(8)
3.	Is an annual audit of unit funds completed and forwarded to wing HQ? a. When was the last audit sent to wing? b. Please provide a copy of the last annual audit	CAPR 173-1 Para 3b
4.	How are accounting records maintained? a. Are they maintained IAW CAPR 173-1 atch 1? (Please have the latest 173 series CAP forms available for inspection) b. Are the CAPF 173 expenditure and receipts forms totaled monthly?	CAPR 173-1 Para 8 CAPR 173-1 Para 9
5.	Is there a petty cash fund?	CAPR 173-1 Para 9b(2)
6.	How many checking accounts are maintained?; Savings accounts? a. Who has the authority to administer funds and sign checks for the checking account? b. What percentage of the unit's expenditures are made in cash?	CAPR 173-1 Para 1c and 9b(5) CAPR 173-1 Para 1b, 1c and 2c(5) CAPR 173-1 Para 2c(9)(a) and 9b(4)